

88 J. Certificate of comptroller to be *prima facie* evidence.

88 K. Corporations incorporated prior to the passage of the act of March 21, 1894, not to be released from payment of bonus under pre-existing law.

Collateral Inheritance Tax.

115 A. What property shall be subject to such tax; how its value is to be ascertained.

120 Summons to parties entitled to administer to show cause why they do not administer.

124. Clerks and registers to account quarterly with the State treasurer.

Safe Deposit, Trust, Guaranty and Fidelity Companies

133 A. Chief officer of security and other such corporations to make annual report to State tax commissioner of their trust investments.

Banks and other Corporations.

141. Statement of real property to be made by presidents of such companies to county commissioners or Appeal Tax Court of Baltimore city How the taxable value of shares of stock in such corporations shall be ascertained. Duty of State tax commissioner. Provisions as to railroad companies.

Tax on Gross Receipts of Certain Corporations.

146. Tax upon gross receipts of railroad, telegraph, cable, express or transportation, telephone, parlor car, sleeping car, safe deposit, trust, guarantee, fidelity, oil pipe line, title insurance, electric light, electric

construction, gas, guano, phosphate and fertilizer companies.

146-1 to 146-18. Provisions in detail for the ascertainment, enforcement and collection of such gross receipts taxes.

Tax on Mortgages.

146 A. Tax of eight per centum upon interest on mortgages.

146 B. When the year for such collection shall begin and end. Discount upon such taxes when allowed.

146 C. Covenant by mortgagor to pay mortgagee's tax to be null and void

146 D. Oath of mortgagee

146 D-1. Oath of mortgagee.

146 E. Unreleased mortgages; clerks to furnish lists to county commissioners and Appeal Tax Court.

146 E-1. Clerks of county commissioners and Appeal Tax Court to make returns to comptroller of treasury.

146 F. Mortgagor paying tax shall have amount with interest deducted from mortgage debt.

Mode and Measure of Assessment and Taxation

173. Schedule to be sent to owners of property. Filling out of such schedules. To be sworn to.

174. Affidavit by person returning schedule.

175. False return Penalty for such.

176. Assessor to administer oath. Penalty for charging therefor.

177. Penalty for agreement to return a less amount of property than should have been returned